

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF CALIFORNIA

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9	UNITED STATES OF AMERICA,	)	No. CV-F-05-285 REC/DLB
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11	Petitioner,	)	ORDER DEEMING RESPONDENT'S
12	vs.	)	"NOTICE OF APPEAL OF
13		)	MAGISTRATES FINDINGS [sic]
14	LORNE McCAN,	)	AND RECOMMENDATIONS [sic]" TO
15	Respondent.	)	BE OBJECTIONS TO FINDINGS
16		)	AND RECOMMENDATION;
17		)	ENFORCING IRS SUMMONS AND
18		)	DIRECTING RESPONDENT TO
19		)	APPEAR ON FRIDAY, JUNE 17,
20		)	2005 AT 8:00 A.M. IN
21		)	COURTROOM 5
22		)	
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On May 10, 2005, the United States Magistrate Judge issued a recommendation that the IRS summons issued against respondent be enforced and that respondent be ordered to appear at a hearing for the purpose of comply with the summons, during which hearing the validity of any claim of the privilege against self-incrimination to questions posed to respondent or to documents subject to the summons also may be determined.

1 On May 19, 2005, respondent filed a "Notice of Appeal of  
2 Magistrates Findings [sic] and Recommendations [sic] Re: Tax  
3 Summons Enforcement, and Order Re: Privilege Logs."<sup>1</sup> The court  
4 deems this "Notice of Appeal" to be respondent's objections to  
5 recommendation pursuant to Rule 72-303(b), Local Rules of  
6 Practice.

7 The court has reviewed the record herein and concurs with  
8 the recommendation.

9 ACCORDINGLY:

10 1. The IRS summons issued to respondent Lorne McCan is  
11 enforced.

12 2. Respondent shall appear before Revenue Agent Fred  
13 Chynoweth, his designated representatives and/or counsel in  
14 Courtroom 5, 1130 "O" Street, Fresno, California, on Friday, June  
15 17, 2005 at 8:00 a.m., there to be sworn, to give testimony, and  
16 to produce for examining and copying the books, checks, records,  
17 papers and other data demanded by the summons. The examination  
18 shall continue in the same place on July 11, 2005, at a time to  
19 be set in writing by Revenue Agent Chynoweth or his designee. At  
20 the hearing before Magistrate Judge Beck, any issues regarding  
21 the Fifth Amendment privilege against self-incrimination will be  
22 ruled on by Magistrate Judge Beck and the hearing will proceed.

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25 <sup>1</sup>Although respondent's "Notice of Appeal" refers to an "Order  
26 Re: Privilege Log", no such Order has been signed by the Magistrate  
Judge and filed in this action.

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IT IS SO ORDERED.

Dated: May 23, 2005  
668554

/s/ Robert E. Coyle  
UNITED STATES DISTRICT JUDGE